

## **Elimination Guidance for the Consolidated Statement of Budgetary Resources**

In preparation for the Consolidated Statement of Budgetary Resources, the following SGL accounts need to be identified for **intra-agency elimination** entries.

### ***Budgetary Resources***

- 4114 Appropriated Trust or Special Fund Receipts (Trust funds only) *(FY 2000)*
- 4119 Other Appropriations Realized (Trust funds only) *(interim for FY 1999)*
- 4166 Treasury-Managed Trust Fund Distributions of Realized Authority – To be Transferred *(FY 2001)*
- 4167 Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred *(FY 2001)*
- 4170 Transfers – Current-Year Authority
- 4175 Allocation Transfers from Current-Year Authority
- 4176 Allocation Transfer- Prior-Year Balances *(FY 2000)*
- 4190 Transfers – Prior-Year Balances
- 4221 Unfilled Customer Orders without Advance
- 4222 Unfilled Customer Orders with Advance
- 4225 Appropriation Trust Fund Expenditure Transfers – Receivable
- 4251 Reimbursements and Other Income Earned – Receivable
- 4252 Reimbursements and Other Income Earned – Collected
- 4255 Appropriation Trust Fund Expenditure Transfers – Collected
- \*4271 Actual Program Fund Subsidy Collected-Definite-Current
- \*4272 Actual Program Fund Subsidy Collected-Indefinite-Permanent
- \*4274 Actual Program Fund Subsidy Collected-Indefinite-Current
- \*4275 Actual Collections from Liquidating Fund
- \*4276 Actual Collections from Financing Fund
- 4277 Other Actual Collections – Federal
- \*4281 Actual Program Fund Subsidy Receivable-Definite-Current
- \*4282 Actual Program Fund Subsidy Receivable-Indefinite-Permanent
- \*4284 Actual Program Fund Subsidy Receivable-Indefinite-Current
- \*4285 Receivable from the Liquidating Fund
- \*4286 Receivable from the Financing Fund
- 4287 Other Federal Receivables

### ***Status of Budgetary Resources***

- 4801 Unexpended Obligations – Unpaid
- 4802 Unexpended Obligations – Prepaid/Advanced
- 4831 Unexpended Obligations, Transferred – Unpaid
- 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations
- 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations  
Refunds Collected

***Status of Budgetary Resources (cont.)***

- 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations
- 4882 Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations
- 4901 Expended Authority – Unpaid
- 4902 Expended Authority – Paid
- 4931 Expended Authority, Transferred-Unpaid (*FY 2000*)
- 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority
- 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected
- 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority
- 4982 Upward Adjustments of Prior-Year Paid Expended Authority

\*Discussions and research are still ongoing concerning whether credit reform programs should perform budgetary eliminations between the liquidating/program account (budgetary accounts) and the financing account (non-budgetary account). Please be advised that reconciliation problems may arise on the Statement of Financing when these eliminations are done.

## ***Illustrative Guidance***

### *Transactional Level*

The following listing provides reciprocal USSGL accounts needed for intra-agency eliminations. The elimination entries must be performed prior to preparing a Consolidated Statement of Budgetary Resources. This listing is intended as illustrative guidance and may not be all inclusive of reciprocal pairings throughout the federal government.

#### *Transfers:*

<b>TAFS Transferring Out</b>	<b>TAFS Transferring In</b>
4166 Treasury-Managed Trust Fund Distributions of Realized Authority – To be Transferred ( <i>FY 2001</i> )	4166 Treasury-Managed Trust Fund Distributions of Realized Authority – To be Transferred ( <i>FY 2001</i> )
4167 Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred ( <i>FY 2001</i> )	4167 Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred ( <i>FY 2001</i> )
4170 Transfers – Current-Year Authority	4170 Transfers – Current-Year Authority
4175 Allocation Transfers of Current-Year Authority	4175 Allocation Transfers of Current-Year Authority
4176 Allocation Transfer – Prior-Year Balances ( <i>FY 2000</i> )	4176 Allocation Transfer – Prior-Year Balances ( <i>FY 2000</i> )
4190 Transfers – Prior-Year Balances	4190 Transfers – Prior-Year Balances
4831 Unexpended Obligations, Transferred – Unpaid	4831 Unexpended Obligations, Transferred – Unpaid
4931 Expended Authority, Transferred-Unpaid ( <i>FY 2000</i> )	4931 Expended Authority, Transferred-Unpaid ( <i>FY 2000</i> )

#### *Unfilled Customer Orders:*

<b>Performing Entity</b>	<b>Receiving Entity</b>
4221 Unfilled Customer Orders without Advance	4801 Unexpended Obligations – Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations
4222 Unfilled Customer Orders with Advance	4802 Unexpended Obligations – Prepaid/Advanced 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected 4882 Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations

*Expenditure Transfers:*

<b>General Fund</b>	<b>Trust Fund</b>
4225 Appropriation Trust Fund Expenditure Transfers – Receivable	4901 Expended Authority – Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority
4255 Appropriation Trust Fund Expenditure Transfers – Collected	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority

*Reimbursements:*

<b>Performing Entity</b>	<b>Receiving Entity</b>
4251 Reimbursements and Other Income Earned – Receivable	4901 Expended Authority – Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority
4252 Reimbursements and Other Income Earned – Collected	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority

*Other:*

<b>Performing Entity</b>	<b>Receiving Entity</b>
4277 Other Actual Collections – Federal	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority
4287 Other Federal Receivables	4901 Expended Authority – Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority

*Trust Funds:*

<b>Trust Fund</b>	<b>Federal Fund (General, Revolving, Special)</b>
4119 Other Appropriations Realized 4114 Appropriated Trust or Special Fund Receipts (FY 2000)	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority
<p>Due to the nature of trust funds, any resource to the trust fund (except Economy Act activity) is recorded as an appropriation and any movement of funds between the trust and any federal fund is an expenditure transfer. Therefore, any payments to a trust fund from any federal fund, which includes general, revolving, and special funds, will need to be eliminated. The matching proprietary entry would be either 1) a transfer in/out pair (57xx series) or 2) an expense and revenue.</p>	

*Credit Reform:*

<b>Financing Fund</b>	<b>Program Fund</b>
*4271 Actual Program Fund Subsidy Collected-Definite-Current	4902 Expended Authority – Paid
*4272 Actual Program Fund Subsidy Collected-Indefinite-Permanent	4902 Expended Authority – Paid
*4274 Actual Program Fund Subsidy Collected-Indefinite-Current	4902 Expended Authority – Paid
*4281 Actual Program Fund Subsidy Receivable-Definite-Current	4801 Unexpended Obligations – Unpaid
*4282 Actual Program Fund Subsidy Receivable-Indefinite-Permanent	4801 Unexpended Obligations – Unpaid
*4284 Actual Program Fund Subsidy Receivable-Indefinite-Current	4801 Unexpended Obligations – Unpaid

<b>Program Fund</b>	<b>Financing Fund</b>
*4276 Actual Collections from Financing Fund	4902 Expended Authority – Paid
*4286 Receivable from the Financing Fund	4801 Unexpended Obligations – Unpaid

<b>Financing Fund</b>	<b>Liquidating Fund</b>
*4275 Actual Collections from Liquidating Fund	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority
*4285 Receivable from the Liquidating Fund	4801 Unexpended Obligations – Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations

<b>Liquidating Fund</b>	<b>Financing Fund</b>
*4276 Actual Collections from Financing Fund	4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority
*4286 Receivable from the Financing Fund	4801 Unexpended Obligations – Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations

\*Research is still ongoing concerning whether credit reform programs should perform budgetary eliminations between the liquidating/program account (budgetary accounts) and the financing account (non-budgetary account). Please be advised that reconciliation problems may arise on the Statement of Financing when these eliminations are done.

## ***Illustrative Guidance***

### *Summary Level*

The following listing provides a summary of the reciprocal USSGL accounts needed for intra-agency eliminations. The elimination entries must be performed prior to preparing a Consolidated Statement of Budgetary Resources. This listing is intended as illustrative guidance and may not be all inclusive of reciprocal pairings throughout the federal government.

#### *Transfers:*

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4167 Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred (FY 2001)	4167 Treasury-Managed Trust Fund Distributions of Realized Authority – Transferred (FY 2001)
4170 Transfers – Current-Year Authority	4170 Transfers – Current-Year Authority
4175 Allocation Transfers of Current-Year Authority	4175 Allocation Transfers of Current-Year Authority
4176 Allocation Transfer – Prior-Year Balances (FY 2000)	4176 Allocation Transfer – Prior-Year Balances (FY 2000)
4190 Transfers – Prior-Year Balances	4190 Transfers – Prior-Year Balances
4831 Unexpended Obligations, Transferred – Unpaid	4831 Unexpended Obligations, Transferred – Unpaid
4931 Expended Authority, Transferred-Unpaid (FY 2000)	4931 Expended Authority, Transferred-Unpaid (FY 2000)

#### *Undelivered Orders (FY99):*

#### *Unexpended Obligations (FY2000):*

4801 Unexpended Obligations – Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations 4881 Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	4221 Unfilled Customer Orders without Advance *4285 Receivable from the Liquidating Fund (financing fund records) *4286 Receivable from the Financing Fund (liquidating fund records)
*4801 Unexpended Obligations – Unpaid (program fund records)	*4281 Actual Program Fund Subsidy Receivable-Definite-Current (financing fund records) *4282 Actual Program Fund Subsidy Receivable-Indefinite-Permanent (financing fund records) *4284 Actual Program Fund Subsidy Receivable-Indefinite-Current (financing fund records)
*4801 Unexpended Obligations – Unpaid (financing fund records)	*4286 Receivable from the Financing Fund (program fund records)

*Undelivered Orders (FY99):*  
*Unexpended Obligations (FY2000):*  
*(cont.)*

4802 Unexpended Obligations – Prepaid/Advanced 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected 4882 Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	4222 Unfilled Customer Orders with Advance
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*Expended Authority:*

4901 Expended Authority – Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority	4225 Appropriation Trust Fund Expenditure Transfers – Receivable 4251 Reimbursements and Other Income Earned – Receivable 4287 Other Federal Receivables
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4902 Expended Authority – Paid 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected 4982 Upward Adjustments of Prior-Year Paid Expended Authority	4114 Appropriated Trust or Special Fund Receipts (FY 2000) 4119 Other Appropriations Realized (FY99) 4252 Reimbursements and Other Income Earned –Collected 4255 Appropriation Trust Fund Expenditure Transfers – Collected *4275 Actual Collections from Liquidating Fund (financing fund records) *4276 Actual Collections from Financing Fund (liquidating fund records) 4277 Other Actual Collections – Federal
*4902 Expended Authority – Paid (program fund records)	*4271 Actual Program Fund Subsidy Collected-Definite-Current (financing fund records) *4272 Actual Program Fund Subsidy Collected-Indefinite-Permanent (financing fund records) *4274 Actual Program Fund Subsidy Collected-Indefinite-Current (financing fund records) *4276 Actual Collections from Financing Fund (program fund records)
*4902 Expended Authority – Paid (financing fund records)	

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